

NEW TAX COLLECTOR'S WORKBOOK

INDEX

I. INTRODUCTION TO TOWN GOVERNMENT

- Overview
- Selectmen
- Tax Collector
- Treasurer
- Town Clerk
- Budget Committee
- Trustees
- Sewer Commission
- Conservation Commission
- Auditors
- Quiz
- Sample: Notice of Abatement Refund & Credit Applied
- Sample: Delegation of Deposit Authority

II. PROPERTY TAX RATES AND TAX COLLECTOR VERIFICATION

- Property Tax Rates, The MS-5 and the Tax Collector
- Verification of Tax Commitment
- Tax Increment Financing District (TIF) Calculations
- Forms Needed to Set Tax Rates (& Due Dates)

III. TAX COLLECTOR DUTIES

- Duties and Procedures
- Miscellaneous Examples
- Q & A on Duties
- Quiz

IV. SECURITY

- Personal Safety
- Cash Security
- Record Security
- Quiz

V. MS-61 AND INSTRUCTIONS

- Processing Payments
- End of Day/Month Reconciliations
- MS-61 Form
- Instructions
- Sample Forms: Avitar, BMSI, MuniSmart, Vadar, And In-House Systems

VI. LIEN PROCESS

- The Tax Lien Procedure
- Schedule of Fees and Costs
- Sample Deed
- Questions and Answers
- Quiz
- Calendar

VII. RULES

- Rev 1900, "Municipal Matters"
- RSA 33-A, "Disposition of Municipal Records"
- Quiz Answers

VIII. MISCELLANEOUS

- Public Officials' Ethics
- Documents Required for Audit
- Interest Calculations
- Credit Bureau Information

NEW TAX COLLECTOR'S WORKBOOK

1. INTRODUCTION TO TOWN GOVERNMENT

<u>TOPIC</u>	<u>PAGE</u>
A. Overview	1
B. Selectmen	2
C. Tax Collector	2
D. Treasurer	3
E. Town Clerk	4
F. Budget Committee	4
G. Trustees	5
H. Sewer Commission	5
I. Conservation Commission	5
J. Auditors	6
K. Quiz	7

SAMPLE: Notice of Abatement Refund and Credit Applied

SAMPLE: Delegation of Deposit Authority

INTRODUCTION TO NH TOWN GOVERNMENT

What is the purpose of government in a democracy? One answer is to provide services for the public which cannot be reasonably provided by individuals. Among these are protection from harm and fire, such as the police and fire departments. Other purposes are to provide education, roads, parks, and libraries, which are more efficiently provided by a municipality.

In New Hampshire, town meeting may exercise all powers of the town except those that are assigned by statute to particular officers of boards. The town meeting is considered the **"legislative body"** of the town. The legislative body may appropriate money, purchase and sell real estate, borrow money, and adopt zoning ordinances.

Individual officers, such as a municipal treasurer, town clerk, and tax collector, may perform some public services. In other cases, services are provided by a board, as in the board of selectmen, library or cemetery trustees, or in a commission, such as the conservation or sewer commissions. Some towns also have a budget committee. All must cooperate to achieve the common goal of providing efficient and cost effective services to the public.

These services must also be provided in the manner prescribed by the voters. In the case of sewers, by adopting the provisions of RSA 149-I, the voters have given the supervision of sewer services to the sewer commissioners. The state legislature, by enacting RSA 202-A, has delegated the supervision of libraries to the library trustees. Some towns, by adopting provisions of RSA Chapter 32:14-24, have delegated the duty to formulate recommended budgets to the budget committee.

Each board and commission has its own powers, duties and obligations. The aim of this introduction is to describe the various offices and boards and to define their principal duties and obligations. Who authorizes expenditures and who is the custodian of the funds? Are year-end reports required? How do these various boards and offices fit into the general design of providing efficient services to the public?

Every town has four primary offices to operate. (In cities the titles may be different, but the duties are much the same). These are: the board of selectmen (City Manager or Mayor); the treasurer; the town clerk (City Clerk); and the tax collector. These offices have been established by acts of the legislature or by city charters and cannot be easily changed or overridden by town meeting or the city council.

Per RSA 669:7, most of these offices are incompatible with one another. For example: a selectmen cannot be the treasurer, or the tax collector. The treasurer cannot be a selectman, tax collector or town clerk. The tax collector cannot be a selectman or the treasurer. The town clerk cannot be treasurer. A statutory exception is made for the positions of town clerk and tax collector. In accordance with RSA 41:45-a, town meeting can combine these two positions into one.

SELECTMEN

The selectmen shall manage the prudential affairs of the town and perform the duties prescribed by law (RSA 41:8). The board of selectmen is composed of either three or five members, as provided for in RSA 41:8-b. If the responsibility to administer the town's operation has not been specifically assigned to someone else by law, the responsibility belongs to the selectmen.

Per RSA 76:10, the selectmen can also be the town's assessors. They determine the value of all properties in the town. Once a tax rate has been established, each taxpayer's fair share of the taxes are committed to the tax collector for collection, as is required by RSA 76:10. This commitment is in the form of a warrant and accompanying lists charging the collector with the amount to be collected. The document must be signed by a majority of the board of assessors. RSA 76:16 states that the selectmen for good cause may abate any tax assessed, and RA 76:17-d authorizes them to apply all or a portion of any taxes abated, along with interest, to any outstanding taxes. At the end of this section we have included a sample for applying those abatements (NOTICE OF ABATEMENT REFUND & CREDIT APPLIED).

The selectmen also have financial responsibilities. RSA 41:9 require the selectmen to turn over all receipts to the treasurer, stating from whom and for what received. They must also direct the treasurer to pay bills with proper vouchers; keep accurate financial records; post or publish a general fund balance sheet in the annual report; and address any general fund deficit at the town meeting. In addition, if town meeting votes to sell land, it is the selectmen who sign the deed.

Finally, the selectmen are responsible for establishing and maintaining appropriate internal control procedures to ensure the safeguarding of ALL town assets and properties (RSA 41:9, VI).

TAX COLLECTOR

The duties of this office, as defined in RSA 41:35, are to collect the taxes that have been committed to them by the assessors; to keep in suitable books a fair and accurate account of all that has been committed, paid, and abated; and, when asked in writing by the selectmen, to provide a detailed list of uncollected taxes. The tax collector must also remit to the treasurer the monies collected. Failure to deposit on a timely basis shall be cause for immediate removal from office.

The relationship between the tax collector and the assessors is a very important one. As required by RSA 76:10, the assessors commit the taxes to the tax collector in the form of a warrant, with accompanying lists, informing the collector as to the amount to be collected. The document must be signed by a majority of the assessors. Without this document, the collector is not authorized to collect these taxes (except see Prepayments RSA 80:52-a). Once the collector has the warrant with its accompanying lists, she/he has 30 days to send out bills and start collecting taxes.

The selectmen may abate any tax assessed for good cause, and have the authority to apply all or a portion of any taxes abated, along with interest, to any outstanding taxes. RSA 76:20 states that "...no abatement of a tax is of effect until recorded in the records of the selectmen..." Thus only selectmen can abate. The tax collector does not have that power. The collector must also apply the abatements in RSA 76:17-d as advised by the selectmen. All abatements must be in writing in order to maintain an audit trail. (See sample form at the end of this section.)

In accordance with RSA 41:35, Duties of Collector, the tax collector shall remit all money collected to the town treasurer, or to the town treasurer's designee as provided in RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$500 or more. The penalty for not remitting in a timely manner can be immediate removal from office. The object of this is to: a) minimize the danger of the town's losing money and b) get the money into the bank as soon as possible in order to maximize interest earned.

Per RSA 41:35 the tax records are public records. Anyone can ask to see the records and has a right to that information. It must be during working hours and at the convenience of the tax collector. We suggest tax collectors not leave someone alone with original records.

RSA 41:35 also states that, upon written request, a tax collector shall furnish the selectmen with a list of uncollected taxes as of the end of the year. One reason for that list is to facilitate the audit. The auditors can check the list to verify uncollected taxes.

The tax collector must make a written year end report of the accounts: TAX COLLECTOR'S REPORT – FORM MS-61. A copy of that report should be printed in the town report and another one sent to DRA. This report covers all phases of the collection of taxes, including liens and redemptions.

If the tax collector is appointed, per RSA 41:33 the appointment shall be made prior to April 1 by the selectmen. There must be a written contract with the tax collector outlining the terms of compensation.

RSA 41:38 states in part "... the tax collector shall appoint a deputy with the approval of the selectmen..." Shall appoint means must appoint a deputy. Appointing a deputy is one way to ensure that the office will keep functioning if the collector leaves for any reason. The collector is responsible for the deputy and also has the power to remove the deputy from office.

TREASURER

The treasurer's duties are relatively straightforward. Per RSA 41:29, the treasurer is the custodian of town money and pays out these funds on order of the selectmen. (There are some exceptions to this).

The town clerk, the tax collector, and the selectmen receive town funds and it is their duty to remit these funds to the treasurer or the treasurer's designee.

While the treasurer has custody of conservation commission funds, the conservation commission itself orders payments from these funds. The same applies to the sewer and water commission if the town has appropriated the funds.

Per RSA 41:29, another duty of the treasurer is to invest the town's funds, with the approval of the selectmen, and in accordance with the town's investment policy and within the guidelines specified in the statute.

TOWN CLERK

This position might best be described as the town's recording secretary. RSA 41:16 states in part, "...a town clerk who shall record all votes passed by the town...". This places the duty of keeping the record of town meeting on the town clerk. The minutes are a permanent record of the town. These records or minutes are of great importance because they contain all articles that town meeting has adopted over the years. Without these minutes, it is difficult to prove in court if and when ordinances were adopted, or when a bond issue was voted. We cannot overemphasize the need for complete and accurate records.

Another duty of the town clerk is to record the history of the town and be the custodian of such items as the blotter books, abatements, appointments, etc.

Per RSA 76:7, if the selectmen or assessors do not have an office that is open to the public five days a week during normal business hours, then they must leave a copy of the current tax records and abatement records with the town clerk.

Finally, the town clerk has other duties, such as collecting motor vehicle registrations. The clerk is required to remit the money collected to the treasurer on a weekly basis unless the amount on hand is less than \$500. (RSA261:165).

BUDGET COMMITTEE

The budget committee (if adopted under RSA 32:14) has the authority to recommend spending levels and formulate the budget that will be presented at town meeting.

To formulate the budget, the budget committee has the responsibility to confer with department heads and obtain estimates of receipts and expenditures for the coming year. The selectmen must also prepare and submit to the budget committee a complete budget. That budget will be posted with the budget recommended by the budget committee.

The budget committee is charged with seeing that the provisions of the municipal budget act (RSA 32:14-24) are followed. The committee can ask for reports of expenditures to review. If any expenditures are made without an appropriation, or if the total expenditures exceed total appropriations, the committee has the authority to petition superior court to have the

offending officials removed from office. The budget committee does not, however, have authority to dispute or challenge the governing body's discretion in making transfers of appropriations as set forth in RSA 32:10.

TRUSTEES-LIBRARY AND CEMETERY

Each town elects trustees of trust funds to administer their trust funds. Per RSA 31:25, the trustees shall have the custody of all trust funds, including capital reserve and expendable trust funds. The trustees of trust funds must adopt an investment policy for any trust funds in their custody. RSA 31:25 lists the types of investments that are authorized.

RSA 202-A gives the library trustees some degree of independence from the selectmen. They manage the affairs of the library and authorize their own payments. They have the power to adopt rules and regulations, to prepare operating and capital budgets, to expend income from library trusts in accordance with the wishes of the donors, to appoint a librarian and hire employees, and to determine compensation and terms of employment, in consultation with the librarian.

Must the selectmen prepare a library budget to submit to the budget committee or must they present the trustees' budget? Since the board of selectmen signs the budget, they can present their own version of the library budget. If the library trustees feel their own budget should be presented, they can petition to have such an article placed on the warrant. However, under municipal budget act provisions (RSA 32:14-24), the posted recommended budget is the one prepared by the budget committee.

Cemetery trustees have complete charge of managing the cemeteries (RSA 289), including preparing a budget and submitting vouchers for payment.

SEWER COMMISSION

In towns that have adopted the provisions of RSA 149-I, the sewer commission has all the authority of the board of selectmen when administering sewers. They authorize payment from the sewer fund appropriations and can set rates for their services. The town treasurer has custody of the sewer fund and pays these funds out on order of the sewer commissioners when appropriated. The sewer fund is kept as a separate fund.

CONSERVATION COMMISSION

Conservation commissions are established according to RSA 36-A. The conservation commission funds are in the custody of the town treasurer but are disbursed on orders of the conservation commission. Unexpended conservation commission appropriations may be placed in the conservation fund and allowed to be carried forward from one year to the next and can be spent for their purpose without further action of town meeting (except for a hearing for land purchase).

A conservation commission may be established for the proper utilization and protection of natural resources and for the protection of watershed resources of the city or town. The duties of the commission are to conduct research of its local land and water resources and to seek to coordinate the activities of unofficial groups with purposes similar to the commission's. The commission is to keep an index of marshlands, wetlands, and swamps and to recommend programs for their protection. They must keep an accurate record of their meetings and actions and must file an annual report, which **shall** be printed in the town report.

The commission has the power to receive gifts of money and property, both real and personal, in the name of the city or town, subject to the approval of the city council or the board of selectmen. Such gifts are to be managed by the conservation commission.

TOWN AUDITORS

Per RSA 41:31, auditors have the duty of carefully examining the accounts of the selectmen, the town treasurer, the town clerk, the tax collector, the clerk of court, and any other officer or agent handling town funds. The auditors are to report their findings to the town.

If the position of auditor is vacant or becomes vacant, it shall be the duty of the supervisor of the checklist to appoint a new one. Since the supervisors do not handle money they would be free of a conflict of interest.

Towns that engage certified public accountants to perform their auditing duties do not generally have locally elected auditors.

CONCLUSION

In order for a town to operate efficiently, the boards, committees, and commissions must **cooperate and coordinate** their actions. The purpose of town government is to provide services according to the manner set forth by state statute and town meeting.

1. Who is the "legislative body" of a town?
 - a. The Tax Collector
 - b. The Selectmen
 - c. Town Meeting
 - d. The Police Chief
2. Can a budget committee challenge/dispute budget transfers made by the Board of Selectmen? **Yes or No**
3. Can the tax collector be a selectman at the same time? **Yes or No**
4. Can the treasurer be a tax collector? **Yes or No**
5. Who can be the town's assessors?
 - a. The Town Clerk
 - b. The Police Chief
 - c. The Tax Collector
 - d. The Selectmen
6. Who is responsible for "internal control" in town?
 - a. The Police Chief
 - b. The FBI
 - c. The Selectmen
 - d. DRA
7. Are tax records public records? **Yes or No**
8. Who is the "custodian" of town funds?
 - a. The Janitor
 - b. The Library Trustees
 - c. The Treasurer
 - d. The Town Clerk
9. Who keeps the record of town meeting?
 - a. The Town Clerk
 - b. The Auditors
 - c. The Tax Collector
 - d. The Historical Society
10. Can the library have its own treasurer? **Yes or No**

NEW TAX COLLECTOR'S WORKBOOK

II. Property Tax Rates and Tax Collector Verification

Property Tax Rates and Tax Collector Verification

The Tax Collector and the MS-5 Form

Calculating the Municipal Tax Rate

Calculating the Local Education Rate

Calculating the State Education Rate

Calculating the County Tax Rate

Calculating the Village District Tax Rate

2009 Tax Rate Calculation Sheets

2009 Tax Commitment Verification Sheet

**How to Calculate Amounts for Tax Increment Financing
Districts (TIF)**

- **MS-1 Pages 2, 3, and 7**
- **Tax Commitment Calculation**
- **Tax Warrant and MS-1 Comparison**

Letter to Governing Body

Letter to Tax Collector

RSA 41:39

Forms Needed to Set Tax Rates (& Due Dates)

The following pages show how Tax Increment Financing (TIF) is reported on the "Summary Inventory Valuation (MS-1) Form for equalization and tax rate setting, and also how to determine what amounts are reported on the Tax Commitment Verification Form.

Page 2 explains how to report the TIF District values on the MS-1 and how these amounts are equalized based on whether the district is "grandfathered" and whether the district retains all or just some of the captured, assessed valuation.

Page 9 is an example of how to determine the amount of taxes to be raised for the TIF District and the Municipality's budget using the figures from pages 3-7.

Page 4 is an example of the Tax Commitment Verification sheet that is sent to each town and city when the tax rate is set. The Tax Collector returns this completed page to the Department of Revenue showing adjustments to the commitment for the TIF District.

Page 8 shows an example of how to determine whether the tax commitment falls within the $\frac{1}{2}\%$ allowable variance from the total property tax commitment taken from the tax rate calculation sheet and the MS-1. These are shown on pages 3-8. (The $\frac{1}{2}\%$ allowable variance became law on August 10, 2008, Chapter 174. This is found under RSA 76:10, II shown below.)

II. If the municipal tax collector finds a discrepancy of $\frac{1}{2}$ of one percent or more between the amount of the warrant as committed to the tax collector of the municipality and the total property tax commitment calculated by the commissioner of revenue administration, based on the pertinent information provided by the municipality under RSA 21-J:34, the collector shall return the warrant to the municipality's assessing officials for correction. If a correction cannot be made to generate a warrant with less than $\frac{1}{2}$ of one percent discrepancy, the assessing officials shall submit a revised property summary inventory of valuation form as required under RSA 21-J:34, I, for recalculation of the tax rate by the commissioner of revenue administration. The municipality shall not issue property tax bills until such discrepancy is resolved.

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division 2009 Tax Rate Calculation

TOWN/CITY: Mytown

Gross Appropriations	22,773,011
Less: Revenues	13,614,923
Less: Shared Revenues	0
Add: Overlay	150,109
War Service Credits	195,250

Net Town Appropriation	9,503,447
Special Adjustment	0

Approved Town/City Tax Effort	9,503,447
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TOWN RATE
5.89

SCHOOL PORTION

Net Local School Budget (Gross Approp. - Revenue)	23,333,231
Regional School Apportionment	0
Less: Adequate Education Grant	(3,073,988)
State Education Taxes	(3,633,563)

LOCAL
SCHOOL RATE
10.30

Approved School(s) Tax Effort	16,625,680
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STATE EDUCATION TAXES

Equalized Valuation(no utilities) x	\$2.14
1,635,771,000	3,633,563
Divide by Local Assessed Valuation (no utilities)	
1,233,337,578	
Excess State Education Taxes to be Remitted to State	
Pay to State →	0

STATE
SCHOOL RATE
2.33

COUNTY PORTION

Due to County	4,261,833
Less: Shared Revenues	0

Approved County Tax Effort	4,261,833
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COUNTY RATE
2.64

TOTAL RATE
21.16 (B)

Total Property Taxes Assessed	34,024,523
Less: War Service Credits	(195,250)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	33,829,273 (A)

PROOF OF RATE

Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities)	2.33	3,633,563
All Other Taxes	18.83	30,390,960
		34,024,523

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division

2009 Tax Rate Calculation Cont.

TOWN/CITY:

Name	Net *	Valuation	Tax Rate	Commitment
	Appropriation			
Hooksett Village Water	0	289,733,742	0.00	0
Central Hooksett Water	0	525,992,800	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0
0	0	0	0.00	0

Total Village District Commitment

0

***Net Appropriation = Gross Appropriations - Revenues**

Tax Collector for Town/City of:

Mytown

2009 Tax Commitment Verification

RSA 76:10, II

Commitment Amount (A) \$33,829,273

1/2% Amount \$169,146

Acceptable High \$33,998,419

Acceptable Low \$33,660,127

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 271-3397, before you issue the bills. See RSA 76:10, II

Enter 2009 commitment amount (D)

\$34,213,545

*** USE THIS BOX ONLY IF YOU HAVE AN RSA 162-K Tax Increment Financing District ***

Subtract amount for any applicable Tax Increment Financing Districts (TIF) (E)	\$307,185
Net amount after TIF adjustment (F)	\$33,906,360

Under penalties of perjury, I verify the amount above was the 2009 commitment amount on the property tax warrant.

Tax Collector/Deputy: _____

Signature Required

Date: _____

Please fax or mail signed warrant total page and a copy of an actual bill to the fax or address below.

Please fax to : **(603) 271-1161**

Or Mail to: NH Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2009

Mytown

LAND	Lines 1 A, B, C, D, E, F & G List all improved and unimproved land - include wells, septic & paving.	NUMBER OF ACRES	2009 ASSESSED VALUATION BY CITY/TOWN
BUILDINGS	Lines 2 A, B, C, D & E List all buildings.		
1 VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4			
A	Current Use (At Current Use Values) RSA 79-A (See page 10)	4,667.00	\$757,612
B	Conservation Restriction Assessment (At Current Use Values) RSA 79-B	0.00	\$0
C	Discretionary Easement RSA 79-C	0.00	\$0
D	Discretionary Preservation Easement RSA 79-D	0.00	\$0
E	Taxation of Farm Structures & Land Under Farm Structures RSA 79-F	0.00	\$0
F	Residential Land (Improved and Unimproved Land)	11,106.00	\$418,915,930
G	Commercial/Industrial Land (Do Not include Utility Land)	2,947.00	\$139,281,390
H	Total of Taxable Land (Sum of Lines 1A, 1B, 1C, 1D, 1E, 1F and 1G)	18,720.00	\$558,954,932
I	Tax Exempt & Non-Taxable Land	3,138.00	\$35,927,800
2 VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B			
A	Residential		\$703,806,420
B	Manufactured Housing as defined in RSA 674:31		\$26,398,800
C	Commercial/Industrial (DO NOT Include Utility Buildings)		\$293,920,669
D	Discretionary Preservation Easement RSA 79-D	0	\$0
E	Taxation of Farm Structures & Land Under Farm Structures RSA 79-F # of Structures	0	\$0
F	Total of Taxable Buildings (Sum of lines 2A, 2B, 2C, 2D and 2E)		\$1,024,125,889
G	Tax Exempt & Non-Taxable Buildings		\$78,409,400
3 UTILITIES (see RSA 83-F:1 V for complete definition)			
A	Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		\$57,020,000
B	Other Utilities (Total of Section B from Utility Summary)		\$0
4 MATURE WOOD and TIMBER RSA 79:5			
			\$0
5 VALUATION BEFORE EXEMPTIONS (Total of Lines 1H, 2F, 3A, 3B and 4)			
This figure represents the gross sum of all taxable property in your municipality.			\$1,840,100,821
6 Certain Disabled Veterans RSA 72:36-a			
Total # granted		0	\$0
(Paraplegic & Double Amputees Owning Specially Adapted Homesteads with V.A. Assistance)			
7 Improvements to Assist the Deaf RSA 72:38-b V			
Total # granted		0	\$0
8 Improvements to Assist Persons with Disabilities RSA 72:37-a			
Total # granted		0	\$0
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV			
(Standard Exemption Up To \$150,000 maximum for each)		1	\$150,000
10 Water and Air Pollution Control Exemptions RSA 72:12-a			
Total # granted		0	\$0
11 MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9, and 10)			
This figure will be used for calculating the total equalized value for your municipality.			\$1,639,950,821
12 Blind Exemption RSA 72:37			
Total # granted		11	
Amount granted per exemption		\$50,000	\$550,000
13 Elderly Exemption RSA 72:39-a & b			
Total # granted		284	\$25,157,900
14 Deaf Exemption RSA 72:38-b			
Total # granted		0	
Amount granted per exemption		\$0	\$0
15 Disabled Exemption RSA 72:37-b			
Total # granted		0	
Amount granted per exemption		\$0	\$0

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
 FORM MS-1 FOR 2009
Mytown

16 Wood-Heating Energy Systems Exemption RSA 72:70	0	\$0
17 Solar Energy Exemption RSA 72:62	0	\$0
18 Wind Powered Energy Systems Exemption RSA 72:66	0	\$0
19 Additional School Dining/Dormitory/Kitchen Exemptions RSA 72:23 IV	0	\$0
20 TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)		\$25,707,900
21 NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)		\$1,614,242,921
22 Less Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B.		\$57,020,000
23 NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)		\$1,557,222,921

Additional notes (example: update, reval, changes to exemptions, mapping, increases to value, decreases to value, etc.)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2009

DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures		
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Barns, Silos etc.) MAP & LOT - PERCENTAGE GRANTED	
0	DESCRIPTION	DESCRIPTION
TOTAL NUMBER OF ACRES	DESCRIPTION	DESCRIPTION
0.00	DESCRIPTION	DESCRIPTION
ASSESSED VALUATION	DESCRIPTION	DESCRIPTION
\$0	L/O DESCRIPTION	DESCRIPTION
\$0	B/O DESCRIPTION	DESCRIPTION
TOTAL NUMBER OF OWNERS	DESCRIPTION	DESCRIPTION
0	DESCRIPTION	DESCRIPTION
	DESCRIPTION	DESCRIPTION
	DESCRIPTION	DESCRIPTION
	DESCRIPTION	DESCRIPTION

TAX INCREMENT FINANCING DISTRICTS RSA 162-K (See Tax Increment Finance Dist Tab for Instructions)	TIF #1	TIF #2	TIF #3	TIF #4
Date of Adoption/Modification	12/08/99	modif 8/22/07	mm/dd/yy	mm/dd/yy
Original assessed value	\$2,904,400	\$1,380,600	\$0	\$0
+ Unretained captured assessed value	\$40,904,509	\$453,900	\$0	\$0
= Amounts used on page 2 (tax rates)	\$43,808,909	\$1,834,500	\$0	\$0
+ Retained captured assessed value (C)	\$14,517,291	\$0	\$0	\$0
Current assessed value	\$58,326,200	\$1,834,500	\$0	\$0

LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes
		Number of Acres
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 & 3357.	\$1,145	985.00
White Mountain National Forest, Only acct. 3186.	\$0	0.00
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
Other from MS-4, acct. 3186	\$0	
TOTALS of account 3186 (Exclude WMNF)	\$0	

* RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

TAX COMMITMENT CALCULATION

<u>Commitment Amount (current year)</u>	(A)	33,829,273
Total Property Tax Commitment taken from the Tax Rate Calculation Sheet		
<u>Municipality's actual year's commitment amount</u> (after running the warrant)	(D)	34,213,545
<u>Taxes to be collected in TIF District Properties retained for District</u>	(E)	(307,185)
Assessment value of TIF (Retained captured assessed value x tax rate)		
21.16x14,517,291		
(B)x(C)		
<u>Taxes to be collected to cover annual budget</u> (must be within the 1/2% limit)	(F)	33,906,360
(D)-(E)		
<u>Commitment Amount (current year)</u>	(A)	(33,829,273)
<u>Variance for 1/2% calculation</u>		77,087
<u>1/2% acceptable variance amount</u>		169,146

- (A): Total Property Tax Commitment taken from the Tax Rate Calculation Sheet
 (B): Total Rate taken from the Tax Rate Calculation Sheet
 (C): Retained captured assessed value from form MS-1, Page 7
 (D): Municipalities actual warrant amount
 (E): Adjustment for any applicable Tax Increment Financing District
 (F): Amount of taxes to be raised to cover the annual budget. (Must be within 1/2%)

COMPARE TAX WARRANT AND MS-1 AMOUNTS

MS-1, Page 2, Line 5 value	\$1,640,100,821
MS-1, Page 7, TIF DISTRICT, "RETAINED CAPTURED ASSESSED VALUE"	<u>\$14,517,291</u>
Total valuation for Tax Collector's Warrant	<u><u>\$1,654,618,112</u></u>

Taxes to be collected in TIF District retained for District

Assessment value of TIF (Retained captured assessed value x tax rate)

21.16x14,517,291

(B)x(C)

(E) (307,185)

Municipality's actual year's commitment amount
(after running the warrant)

(D) 34,213,545

Taxes to be collected to cover annual budget
(must be within the 1/2% limit)

(D)-(E)

(F) 33,906,360

Fall 2009

Dear Governing Body:

In accordance with RSA 21-J:35, your 2009 tax rate has been computed and established. The tax rate and the amount to be committed to the tax collector are on the attached calculation pages. *Before issuing the warrant to the tax collector, please contact your school district(s) and any village district(s) you may have to verify they have not discovered a discrepancy or are dissatisfied with their portion of the accompanying tax rate.*

Under RSA 76:10,II the tax collector is required to certify to us the amount of the warrant as committed. If the tax collector finds a discrepancy of more than ½% in the commitment amount, the warrant must be returned to the assessors. If this occurs, the MS-1 valuation used to calculate the rate may not have been correct and the rate would then need to be recalculated upon our receipt of your corrected MS-1. Using the correct valuation effects not only this year's tax rate but also any subsequent calculation involving your equalized value including your state enhanced education tax, county tax, some cooperative school apportionments, and more.

We have included copies of information we have collected on your municipality, including information on your capital reserves, expendable trusts, and special revenue funds. Please review this information at your leisure and contact your DRA auditor after tax rate season if you wish to discuss any of these items.

If you are dissatisfied with your tax rate, you have ten (10) days from this notification to request an oral hearing per RSA 21-J:35.

Municipal Services Division, DRA

Fall 2009

Dear Tax Collector:

Attached is a copy of the 2009 tax rate calculation as set by this department, in accordance with RSA 21-J:35. The amount of your property tax warrant should be as indicated under "**Total Property Tax Commitment**," at the bottom of the calculation page. If the amount of your warrant varies by more than ½%, the MS-1 form used to calculate the tax rate may not have been correct and the tax rate will need to be recalculated pursuant to RSA 76:10, II. See the attached page calculating the 1/2% amount for your municipality. Please contact your assessor to determine the cause of any discrepancies.

Verify your total annual commitment amount by completing and signing the commitment verification page. Mail it to us at the above address or fax it to us at **271-1161**.

If you have any questions, please call your municipal accounts auditor at 271-3397.

Municipal Services Division, DRA

TAX COLLECTOR

RSA 41:39 Supervision by Commissioner of Revenue Administration.

“The commissioner of revenue administration shall have and exercise general supervision over all tax collectors in the performance of their duties to the end that the laws relating to the collection of taxes may be properly administered.”

Beginning this year, the Department of Revenue Administration is requiring tax collectors to send a copy of an actual annual and semiannual tax bill to the Department for verification of tax rate billing.

Please use one of the following methods:

1. Mail an actual tax bill to: DRA, Municipal Services Division, PO Box 487, Concord, NH 03302-0487.
2. Fax a copy of an actual tax bill to 271-1161.
3. Email a copy of an actual tax bill as an attachment to your assigned municipal accounts advisor. Here are the email addresses:

srourke@rev.state.nh.us

mclark@rev.state.nh.us

jsamms@rev.state.nh.us

jdow@rev.state.nh.us

sgerlarneau@rev.state.nh.us

If there are questions or concerns, please feel free to contact Municipal Services at 271-3397. We look forward to continuing to work closely with all the tax collectors going into the new year, and wish all of you a happy holiday season.

TAX INFORMATION

RESIDENT TAX

RSA 72:1

On April 1 of every year, a tax of \$10.00 (known as the "Resident Tax") is assessed on every inhabitant of the municipality 18-65 years of age. Any person who becomes an inhabitant of the municipality after April 1 and prior to December 1 of any year is assessed the Resident Tax. (Refer to the RSA for exemptions from this tax).

Bills are mailed the first week of April.

RESIDENT TAX PENALTY

RSA 76:13-a

A penalty of \$1.00 is added to any Resident Tax not paid in full on or before December 1st following the assessment of the Resident Tax.

PROPERTY TAX YEAR

RSA 76:2

The Property Tax year is April 1st - March 31st. All Property Taxes are assessed on the inventory taken in April of that year.

PROPERTY TAX

RSA 72:6

All real estate whether improved or unimproved, shall be taxes except otherwise as provided.

SEMI-ANNUAL COLLECTION OF TAXES

RSA 76:15-a

The Property Tax bills are issued and collected semi-annually. A partial payment of the taxes assessed on April 1st in any tax year are computed by taking the prior year's assessed valuation times $\frac{1}{2}$ of the previous year's tax rate. However, if certain properties have physically changed in valuation, the current year's appraisal times $\frac{1}{2}$ the previous year's tax rate is used to compute the partial bill. Bills are due 7/1 and 12/1. The second bill may be due on a later date depending on when the tax rate is set; then due 30 days after the second bills are mailed.

PROPERTY TAX INTEREST

RSA 76:13

Interest at 12% per annum shall be charged upon all taxes except resident taxes, except as otherwise provided by statute, not paid on or before December 1 after their assessment, which shall be collected from that date with the taxes as incident thereto, except in the case where a tax bill sent to the taxpayer on or after November 2 and before April 1 of the following year interest shall not be charged until 30 days after the bills are mailed.

PREPAYMENT OF TAXES

RSA 80:52-a

Taxpayers may prepay property taxes up to 2 years in advance of the due date of the taxes if voted on by the governing board. No interest accrues on any prepayment, nor will interest be paid to the taxpayer on any prepayment, which is later subject to refund.

DELINQUENT NOTICES

RSA 76:11-b

A summary of all uncollected or unredeemed taxes or water/sewer charges on the property is sent by regular mail in January.

NOTICE OF IMPENDING LIEN

RSA 80:60

Notice must be sent via certified or registered mail, return receipt requested, at least 30 days prior to the execution of said lien. An impending lien fee of \$18.00 is added to the delinquent taxpayer's account from the fee schedule provided by the NH Tax Collectors' Association.

TAX LIEN EXECUTION

RSA 80:61

Tax Lien Execution fee of \$18.50 is added to the delinquent tax payer's account from the fee schedule provided by the NH Tax Collectors' Association.

REPORT OF TAX LIEN

RSA 80:64

A copy of the Executed Tax Lien must be delivered to the Registry of Deeds within 30 days after the lien is executed.

NOTICE BY LIEN HOLDER TO MORTGAGEE

RSA 80:65-67

Within 45 days from the date of the execution of the lien, the Tax Collector must identify and notify all persons holding mortgages on the property as recorded at the Registry of Deeds.

IMPENDING TAX DEED NOTICE

RSA 80:77

Notice must be sent via certified or registered mail, return receipt requested, at least 30 days prior to executing the deed. An impending deed fee of \$16.00 is added to the delinquent taxpayer's account from the fee schedule provided by the NH Tax Collectors' Association.

NOTICE TO MORTGAGEES

RSA 80:77-a

At least 30 days prior to executing the deed under RSA 80:38, the Tax Collector notifies each person holding a mortgage by certified mail, return receipt requested, of the impending deed.

TAX DEED

RSA 80:76

The Tax Collector, after 2 years from the execution of the real estate tax lien, shall execute to the lien holder (municipality), a deed of the land subject to the real estate tax lien and not redeemed.

All legal costs associated with the tax lien and deed procedure are in the Legal Budget. These costs are passed on to the delinquent taxpayer.

To illustrate the use of the monthly reconciliation form, we will reconcile the 2009 Property Taxes for the month of June. The following information has been obtained:

1. A copy of the property tax warrant issued in June.
2. A listing of overpayments received in June.
3. A listing of remittances for the month of June.
4. A copy of the tax deed taken in June on a property.
5. A listing of the uncollected property taxes at June 30, 2009.

Note: The Town has a fiscal year end of December 31, 2009.

Follow along with the blank reconciliation form below so that you can participate in the reconciliation process.

PREPARED BY: _____

DATE PREPARED: _____

**Monthly Reconciliation– Accumulated Totals
Tax Collector's Accounts
Property Taxes Current Year Levy of _____**

Year to date for the month ending _____

-DR-

Property Tax Warrant _____

Prior Year Credit Balances* _____

Supplement Warrants _____

Add: Overpayments Refunded _____

Interest & Penalties Collected _____

Total Debits _____

-CR-

Total Remitted to Treasurer** _____

Interest & Penalties _____

Abatements _____

Current Levy Deeded _____

Uncollected Property Taxes Receivable _____

Credit Balance (Prepayments) _____ < > _____

Total Credits _____

*This is your prior year prepayments (Credit Balances) This is a **Negative** amount

**Includes Prepayments

**TAX COLLECTOR'S WARRANT
STATE OF NEW HAMPSHIRE**

_____, SS:

To _____, Collector of Taxes for the Town/City of _____
in said County:

In the name of the said state, you are hereby directed to collect the taxes in the list herewith committed to you, amounting in all to the sum of twelve thousand and 85/100 dollars (\$12,000.85) with interest at twelve percent (12%) as appropriate, from the date that the original warrant was issued.

And we further order to you to pay all monies collected to the Treasurer of said Town/City at least on a weekly basis, or daily when receipts exceed \$500.00, or more often when directed by the Commissioner of Revenue Administration.

Given under our hands and seal at said Town/City of _____, New Hampshire, this first day of June 2009.

Board of Selectmen/Assessors

OATH

Pursuant to RSA 75:7, we, the Board of Selectmen/Assessors for the Town of _____, do hereby certify under the penalty of perjury that, in making the inventory for the purpose of assessing the foregoing taxes, all taxable property was appraised to the best of our knowledge and belief at its full value, in accordance with state appraisal standards.

We, the undersigned, Board of Selectmen/Assessors for the Town of _____, do hereby also acknowledge receipt and acceptance of the 2009 Property Tax Rate of \$17.51. This rate is comprised of the following:

Local Education	\$7.12
State Education	\$2.30
County	\$2.16
Municipal	\$5.93

We hereby state that no further action will be taken barring a Department of Revenue Administration error.

Signed under the penalty of perjury

Board of Selectmen/Assessors

Sworn to and subscribed before me this _____ day of _____, 2009

Notary Public/Justice of the Peace

Town of West Georgetown
2009 Property Tax Commitment
For the Period Ending June 30, 2009

Tax Payer Name	Invoice Type	First Issue	Second Issue	Total Tax Bill
Adams, Raymond & Catherine	Property 01	\$ 330.73		\$ 330.73
Baker, Patricia & Mark	Property 01	\$ 2,299.74		\$ 2,299.74
Brown, David	Property 01	\$ 821.20		\$ 821.20
Dahlinger, Mary	Property 01	\$ 894.66		\$ 894.66
Foote, Thomas & Gladys	Property 01	\$ 737.55		\$ 737.55
Janes, Larry	Property 01	\$ 53.05		\$ 53.05
Martel, Peter	Property 01	\$ 31.90		\$ 31.90
Perkins, Edith	Property 01	\$ 414.25		\$ 414.25
Russell, John & Jerri	Property 01	\$ 1,037.66		\$ 1,037.66
Sylvia, John & Susan	Property 01	\$ 1,814.52		\$ 1,814.52
Turgeon, Rudy & Nancy	Property 01	\$ 1,170.79		\$ 1,170.79
West, George	Property 01	\$ 15.30		\$ 15.30
Wood & Duhaime	Property 01	\$ 1,342.21		\$ 1,342.21
Young, David & Rosemary	Property 01	\$ 1,037.29		\$ 1,037.29

TOTAL	\$12,000.85	\$	-	\$ 12,000.85
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Town of West Georgetown
2009 Property Taxes
Payment Transaction Listing
For the Period Ending June 30, 2009

Tax Payer Name	Invoice Type	Principal Paid	Interest Paid	Total Paid
Adams, Raymond & Catherine	Property 01	\$ 330.73	\$ 6.75	\$ 337.48
Baker, Patricia & Mark	Property 01	\$ 2,299.74		\$ 2,299.74
Brown, David	Property 01	\$ 821.20	\$ 6.76	\$ 827.96
Jones, Larry	Property 01	\$ 53.05		\$ 53.05
Perkins, Edith	Property 01	\$ 414.25		\$ 414.25
Martel, Peter	Property 01	\$ 50.00		\$ 50.00
Turgeon, Rudy & Nancy	Property 01	\$ 1,170.79		\$ 1,170.79
West, George	Property 01	\$ 15.30		\$ 15.30
Wood & Duhaime	Property 01	\$ 1,342.21		\$ 1,342.21
Young, David & Rosemary	Property 01	\$ 1,037.29		\$ 1,037.29

TOTAL	\$	7,534.56	\$	13.51	\$ 7,548.07
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Town of West Georgetown
Listing of Tax Deeded Property for the 2009 Property Taxes
For the Period Ending June 30, 2009

<u>Tax Payer Name</u>	<u>Amount Deeded</u>
	\$ 894.66
Dahlinger, Mary	

Town of West Georgetown
Listing of 2009 Uncollected Property Taxes
For the Period Ending June 30, 2009

<u>Tax Payer Name</u>	<u>Invoice Type</u>	<u>Unpaid Balance</u>
Foote, Thomas & Gladys	Property 01	\$ 737.55
Martel, Peter	Property 01	\$ (18.10)
Russell, John & Jeri	Property 01	\$1,037.66
Sylvia, Jon & Susan	Property 01	<u>\$1,814.52</u>
TOTAL		<u><u>\$3,571.63</u></u>

To perform the reconciliation, start at the top of the form and work your way down. The first thing you enter is the property tax warrant on the debit side of the reconciliation where it says "Property Tax Warrants". Next you review your documentation and find no prior year credit balances or overpayment refunds. Then you enter the "Interest & Penalties Collected" from your payment transaction listings or remittance reports. This amount of interest is posted on both the debit and credit sides of the report since the interest on both sides must always agree.

Now go to the credit section of the reconciliation and enter in payments received during the month, (double check to see that the tax collector's remittances agree with the remittances reported by the town treasurer/bookkeeper). If they do not agree, you need to determine what the difference is and why it exists so that you can be in agreement. In this instance, property tax remittances to the treasurer should be \$7,534.56. There are no abatements, but there is a deed. The amount of the unpaid 2009 taxes related to this property needs to be entered on the "Current Levy Deeded" line. Finally, you can enter in the amount of the uncollected property taxes at month-end.

Upon examination of the listing, it was noted that a credit balance of \$18.10 is posted. When looking back at the taxes committed and the payment transactions, we see that Peter Martel paid \$50.00 when his tax bill only came to \$31.90, thus he overpaid \$18.10. Upon a telephone conversation with Mr. Martel, he decided that he did not want a refund, but for the balance to be applied towards his second half tax bill. *Remember, you can only accept prepayments if you have authorization from your Selectmen to do so.*

If you do not have authorization to accept prepayments, then complete a refund request for \$18.10 and give it to the bookkeeper/accountant to process. You must then perform the refund transaction in your computer/books and list the refund under the overpayments section with the notation "refunded".

If you do have the authority to accept prepayments, you need to enter this prepayment on the MS-61 as such, at the same time increasing the "Uncollected Property Taxes" balance since this credit balance is artificially deflating the total listing of uncollected taxes. The true "Uncollected Property Taxes" balance now becomes \$3,589.73 and not the \$3,571.63 as noted on the listing. Following is what the completed month end reconciliation should look like:

PREPARED BY: West Georgetown Tax Collector

DATE PREPARED: July 5, 2009

**Monthly Reconciliation– Accumulated Totals
Tax Collector's Accounts
Property Taxes Levy 2009**

Year to date for the month of June, 2009

-DR-

Property Tax Warrant	\$ <u>12,000.85</u>
Prior Year Prepayments*	<u> </u>
Supplement Warrants	<u> </u>
Add: Overpayments Refunded	<u> </u>
Interest & Penalties Collected	\$ <u>13.51</u>

Total Debits \$ 12,014.36

-CR-

Total Remitted to Treasurer**	\$ <u>7,534.56</u>
Interest & Penalties	\$ <u>13.51</u>
Abatements	<u> </u>
Current Levy Deeded	\$ <u>894.66</u>
Uncollected Property Taxes Receivable	\$ <u>3,589.73</u>
Credit balance (Prepayments)	\$ <u>(18.10)</u>

Total Credits \$ 12,014.36

*This is your prior year prepayments (Credit Balances) **Includes Prepayments

Once these amounts have been entered on the reconciliation form, both sides of the form should be added and they should both be in agreement. This exercise should be performed for every tax levy, by year and type of tax (Property, LUCT, Yield, Excavation, etc.) and for every tax lien year. It is recommended that the reconciliations be done on an accumulated basis. Once done the information should all be kept in an orderly fashion in a folder or three ring binder. Below is an example of how you carry forward, on an accumulated basis, the above given the fact that in July Thomas & Gladys Foote paid their outstanding tax amount of \$737.55 and you received an abatement for Jon & Susan Sylvia in the amount of \$500.00.

The amount paid by Thomas & Gladys Foote is added to the Remitted to the Treasurer section and the abatement for Jon & Susa Sylvia is added to the abatement section. Both amounts are then subtracted from the property tax amounts to be collected at the end of the month. Make sure you ascertain that your balances report amount to be collected equals your reconciliation report balance to be collected monthly also.

PREPARED BY: West Georgetown Tax Collector

DATE PREPARED: Aug. 3, 2009

**Monthly Reconciliation– Accumulated Totals
Tax Collector's Accounts
Property Taxes Levy 2009**

Year to date for the month of July, 2009

-DR-

Property Tax Warrant	\$ <u>12,000.85</u>
Prior Year Prepayments*	<u> </u>
Supplement Warrants	<u> </u>
Add: Overpayments Refunded	<u> </u>
Interest & Penalties Collected	\$ <u>13.51</u>

Total Debits \$ 12,014.36

-CR-

Total Remitted to Treasurer**	\$ <u>8,272.11</u>
Interest & Penalties	\$ <u>13.51</u>
Abatements	<u>500.00</u>
Current Levy Deeded	\$ <u>894.66</u>
Uncollected Property Taxes Receivable	\$ <u>2,352.18</u>
Credit balance (Prepayments)	\$ <u>(18.10)</u>

Total Credits \$ 12,014.36

*This is your prior year prepayments (Credit Balances) **Includes Prepayments

PREPAYMENTS

Prepayments are money that is collected in advance of a tax bill. **RSA 80:52-a** "Prepayment" states that "Any town by vote at a town meeting under a proper article in the warrant or by vote of the board of selectmen or the town council and any city by vote of its governing board may authorize the prepayment of taxes and authorize the collector of taxes to accept payments in prepayment of taxes. If a town or city so votes, any person, firm or corporation owning taxable property may, at any time before notice of the amount of taxes assessed against said property has been received, make payments on account of such taxes as will be due and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. In any town or city which shall vote to authorize the prepayment of taxes, the collector of taxes shall give such bond in the form and amount which the commissioner of revenue administration shall require, and the collector shall pay over all sums so received to the town treasurer under the provisions of **RSA 41:35**. No taxpayer shall be allowed to prepay taxes more than 2 years in advance of the due date of the taxes. No interest shall accrue to the taxpayer on any prepayment, nor shall any interest be paid to the taxpayer on any prepayment which is later subject to rebate or refund."

For example, Jim Smith received a 2009 second half tax bill from the town and it totaled \$1,500.00. Jim had some extra money so he decided to use this money to pay extra toward his tax bill. The town received payment from Jim in the amount of \$2000.00, which created a prepayment of \$500.00. This payment would be posted to Jim's account and it now reflects a \$500.00 credit balance. This credit balance will remain until the next tax bill is issued when it would be applied to that bill. This transaction will now be illustrated as to how it would be reflected on the MS-61 form.

TAX COLLECTORS REPORT
For the Municipality of West Georgetown Year Ending 2009

DEBITS

UNCOLLECTED TAXES - BEG. OF YEAR*		Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXXXXXX			
Resident Taxes	#3180	XXXXXXXXXX			
Land Use Change	#3120	XXXXXXXXXX			
Yield Taxes	#3185	XXXXXXXXXX			
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189	XXXXXXXXXX			
Property Tax Credit Balances**					
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110	\$1,500.00			
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes- Refunded	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Interest-Late Tax	#3190				
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$1,500.00			

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
2008				
Property Taxes	\$2,000.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest(including lien conversion)				
Penalties				
Excavation Tax @\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< 500.00>			
TOTAL CREDITS	\$1500.00			

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in the Property Taxes actually remitted to the Treasurer)

The credit balance at year end should have been reported on the MS-61 as a separate entry as illustrated above. Now to further illustrate, you are ready to carry over all of the ending balances so they become beginning balances for the new year. Be sure to carry over the \$500.00 prepayment so that it can be applied towards the next bill. When you carry it forward it will be treated like a credit balance in the uncollected balances at the beginning of the year as illustrated below:

TAX COLLECTORS REPORT					
For the Municipality of <u>West Georgetown</u> Year Ending <u>2009</u>					
DEBITS					
UNCOLLECTED TAXES - BEG. OF YEAR*		Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXXXX			
Resident Taxes	#3180	XXXXXXXX			
Land Use Change	#3120	XXXXXXXX			
Yield Taxes	#3185	XXXXXXXX			
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189	XXXXXXXX			
Property Tax Credit Balances**		(\$500.00)			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes- Refunded	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Interest-Late Tax	#3190				
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$(500.00)			

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

REFUND OF OVERPAYMENTS

RSA 80:57 Refund of Overpayments states "if any person tenders a payment for any taxes and/or interest, in excess of the taxes levied and interest incident thereto, the collector of taxes shall direct the selectmen to issue an order upon the town treasurer to refund to the person making such payment or his heirs or assigns the excess sum so paid; provided, however, that if the sum overpaid is \$5.00 or less, no refund shall be required unless the taxpayer in such case shall apply in writing to the tax collector for said refund within 60 days of actual payment."

If the overpayment received is \$5.00 or less and is not being refunded, then this amount should be posted as interest in your computer/books and on both the debit and credit sides of the MS-61.

RECONCILIATION WITH THE TOWN TREASURER/BOOKKEEPER

Part of the duties of the tax collector is the monthly reconciliation of the deposits/remittances made to the town treasurer. This needs to be done on a monthly basis and again on an annual basis. This is an extremely important function in the reconciliation process. At the end of every month, you will need to total up the cash receipts collected, summarized by the tax type and levy year and compare this amount to what the town treasurer is reporting. These amounts should be the same.

If a variance exists, you need to find out why. Perhaps one of you is using the wrong cutoff date for deposits or one of you has not accounted for a bounced check or a deposit in transit. In any event, these amounts need to be in agreement. Once you have reconciled with the town treasurer, you need to reconcile with the town accountant/bookkeeper which should include the reconciliation of balances left to be collected. If a variance exists you again need to find out why. In this case it could be that one of you is not taking into consideration an abatement, refund or bounced check transaction. What follows is a sample of a reconciliation with the town treasurer.

Town of West Georgetown
Town Treasurer
Summary of Cash Remittance From Tax Collector
For the month ending August 31, 2009

		<u>Total</u>
Property Taxes	2009	\$ 56,250.50
	2008	\$ 25,450.00
Tax Liens	2008	\$ 2,560.00
	2007	\$ 34,210.00
	2006	\$ 8,965.00
Yield Taxes	2009	\$ 2,500.00
Land Use Change Tax	2009	\$ 1,200.00
Interest & Penalties	2009	\$ -
	2008	\$ 3,540.00
	2008 Lien	\$ 25.50
	2007 Lien	\$ 1,490.00
	2006 Lien	\$ 450.00
	TOTAL REMITTANCE FROM TAX	
	COLLECTOR	\$ 136,641.00

Respectfully submitted per request of the Board of
Selectmen,
Treasurer

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
		2008		
Property Taxes	\$ 56,250.50	\$ 25,450.00		
Resident Taxes				
Land Use Change	\$ 1,200.00			
Yield Taxes	\$ 2,500.00			
Interest(including lien conversion)		\$ 3,540.00		
Penalties				
Excavation Tax @\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >			
TOTAL CREDITS	\$ 59,950.50	\$ 28,990.00		

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in the Property Taxes actually remitted to the Treasurer)

TAX COLLECTOR'S REPORT
For the Municipality of West Georgetown Year Ending 12/31/2009

DEBITS

	Last Years Levy	PRIOR LEVIES (Please Specify Years)		
	2008	2007	2006	
Unredeemed Lien Balances at Beg. of Fiscal Year				
Liens executed During Fiscal Year				
Interest & Costs collected				
TOTAL DEBITS				

CREDITS

		Last Years Levy	PRIOR LEVIES (Please Specify Years)		
Redemptions		\$ 2,560.00	\$ 34,210.00	\$ 8,965.00	
Interest & Costs Collected (after lien execution)	#3190	\$ 25.50	\$ 1,490.00	\$ 450.00	
Abatements of unredeemed taxes					
Liens Deeded to Municipality					
Unredeemed Lien Balances End of Year	#1110				
TOTAL CREDITS		\$ 2,585.50	\$ 35,700.00	\$ 9,415.00	

UNCOLLECTIBLE OR BOUNCED CHECKS

RSA 80:52-b Checks Tendered in Payment of Taxes states that "If any person tenders a check for the payment of any taxes levied by the tax collector and the check is returned to the tax collector as uncollectible for any reason, such taxes shall be deemed not paid and the person tendering such check shall be subject to applicable tax delinquency penalties, protest and collection charges."

RSA 80:56 Uncollectible Checks states that "Whenever any check issued to a city or town for the payment of taxes, permit fees, licenses, special assessments, water or sewer bills, for any combination of these or for any other municipal services is returned to the city or town officials as uncollectible, the city or town shall charge a fee of \$25 plus all protest, bank and legal fees in addition to the amount of said check to the person who issued such check to cover the cost of collecting the debt that the check was issued to pay. The \$25 together with any protest or legal fees collected shall be for the use of the city or town."

To illustrate how to handle a bounced check, we have the following example:

Jane Wyatt paid her second half tax bill on October 10, 2009 totaling \$1,000.00. Then on October 13, 2009, the bank notified the town treasurer, who in turn notified the tax collector, that Jane's check had bounced and the bank has assessed the town a \$15.00 bounced check fee. The town treasurer has asked the tax collector to seek collection of the funds. When the original payment was received from Jane and the tax collector posted her payment to Jane's account it would have been reflected on the MS-61 as follows:

TAX COLLECTOR'S REPORT					
For the Municipality of <u>West Georgetown</u> Year Ending <u>12/31/2009</u>					
DEBITS					
UNCOLLECTED TAXES - BEG. OF YEAR*		Levy For 2009 of this report	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXX			
Resident Tax	#3180	XXXXXX			
Land Use Change	#3120	XXXXXX			
Yield Taxes	#3185	XXXXXX			
Excavation Tax @ \$.02/yd	#3187	XXXXXX			
Utility Charges	#3189	XXXXXX			
Property Tax Credit Balance**		< >			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110	\$ 1,000.00			
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190				
Resident Tax - Penalty	#3190				
TOTAL DEBITS		\$ 1,000.00			

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT
For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
		2008		
Property Taxes	\$1,000.00			
Resident Tax				
Land Use Change				
Yield Taxes				
Interest (include lien conversion)				
Penalties				
Excavation Tax @.02/yd				
Utility Charges				
Conversion to lien (principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Tax				
Land Use Change				
Yield Taxes				
Excavation Tax @.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Property Tax Credit Balance*	< >			
Land Use Change				
Yield Taxes				
Excavation Tax @.02/yd				
Utility Charges				
TOTAL CREDITS	\$ 1000.00			

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in the Property Taxes actually remitted to the treasurer).

Once notification of a bounced check from the town treasurer is obtained, the amount paid needs to be added back to the uncollected list and removed from the remittances to the treasurer totals. In addition, based on the 2 RSA's noted above, the tax collector will assess a \$25.00 fee plus the \$15.00 fee charged by the bank to Jane's account. Thus instead of her now owing \$1,000.00 she now owes \$1,040.00. These fees are not warranted amounts to the tax collector. Therefore, until collected, they are not reported on the MS-61.

Once Jane has made good on the check, the tax collector re-deposits the money. Then it is reentered on the MS-61 as if it were a first time deposit. It is also at this point that the fees collected are entered onto the MS-61 form. Once collected, the money is once again remitted to the treasurer and the fees are posted under the interest lines in the computer/books and on both the debit/credit sides of the MS-61 form.

Please note: If you do not remove the payment from your computer/books and from the remittance section of the MS-61 form, you will NOT list it as a remittance to the Treasurer again. In this case you would redeposit the money separately from other monies collected, clearly marking the deposit as a redeposit of the funds previously collected and remitted. Since you reported the original collection as a remittance to the treasurer and did not negate that remittance, you will not report it as an amount collected again. By depositing it separately and clearly marking it as a redeposit, you are simply replacing the money that was removed from the town's account by the bank. If you collected the \$40.00 protest fees, you will, however need to put the protest fees through your computer/books as interest/penalties and deposit /remit that amount with your next remittance.

The following illustrates the reporting on the MS-61 when the money that was removed from your collection/remittances is again collected together with bounced check fees totaling \$40.00:

TAX COLLECTOR'S REPORT

For the Municipality of _____ Year Ending 12/31/2009

DEBITS

UNCOLLECTED TAXES - BEG. OF YEAR*		Levy For 2009 of this report	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXX			
Resident Tax	#3180	XXXXXX			
Land Use Change	#3120	XXXXXX			
Yield Taxes	#3185	XXXXXX			
Excavation Tax @ \$.02/yd	#3187	XXXXXX			
Utility Charges	#3189	XXXXXX			
Property Tax Credit Balance**		< >			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110	\$ 1,000.00	FOR DRA USE ONLY		
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190	\$ 40.00			
Resident Tax - Penalty	#3190				
TOTAL DEBITS		\$ 1,040.00			

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
2008				
Property Taxes	\$1,000.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest(including lien conversion)				
Penalties	\$40.00			
Excavation Tax @\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >			
TOTAL CREDITS	\$1040.00			

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in the Property Taxes actually remitted to the Treasurer).

ABATEMENTS vs. ABATEMENT REFUNDS

RSA 76:16 By Selectmen or Assessors states in part that "Selectmen or assessors, for good cause show, may abate any tax assessed by them or their predecessors, including any portion of interest accrued on such tax."

RSA 76:17-d Abatement Refund states that "the Selectmen or assessors may apply all or a portion of the amount of any taxes abated, along with interest computed according to this chapter, to any outstanding taxes owed by the taxpayer to the municipality. Taxes shall be considered outstanding if they are subject to interest pursuant to RSA 76:13. The selectmen or assessors shall send notice to the taxpayer of the amount credited against outstanding taxes and the date the credit was recorded."

In simpler terms, abatement is a reduction in a tax bill which has not yet been paid by the taxpayer. An abatement refund is a reduction in the tax obligation of a taxpayer who has already paid their tax bill.

Often times the abatement refunds are not recorded on the MS-61 form since the taxes have been cleared off the books once the initial payment was made. At this point, it is seen as an issue between the selectmen's office and the taxpayer. The treasurer/bookkeeper would credit cash rather than the tax commitment. Some may argue that in order to show the complete history of the taxpayer's account, the abatement refund should be posted to the account and subsequently to the MS-61 form. If the abatement is posted to the account it will result in a credit balance (overpayment) to the account that now requires the refund transaction to put the taxpayer's account back to a zero balance left to collect. Whether or not to post these abatement refunds is a personal preference.

Let's illustrate how to treat both situations on the MS-61 form.

For an abatement, Jeff Kennerson, a property owner in town, applied for an abatement on an over-assessment of his property. Upon investigation of his claim, the town assessor agreed that Mr. Kennerson was assessed for a 3 car detached garage when in fact it was a 2 car attached garage. Therefore he would be granted an abatement on his taxes in the amount of \$750.00. As of the date of the approval of the abatement by the Board of Selectmen, Jeff had not yet paid any of the taxes for the year. The total tax bill for the year was \$7,750.00. When the abatement is applied it will lower the uncollected property taxes to \$7,000.00 as follows:

TAX COLLECTOR'S REPORT
For the Municipality of West Georgetown Year Ending 12/31/2009

DEBITS

UNCOLLECTED TAXES - BEG. OF YEAR*		Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXXXXXX			
Resident Tax	#3180	XXXXXXXXXX			
Land Use Change	#3120	XXXXXXXXXX			
Yield Taxes	#3185	XXXXXXXXXX			
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189	XXXXXXXXXX			
Property Tax Credit Balance**		< >			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110	\$ 7,750.00	FOR DRA USE ONLY		
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Interest-Late Tax	#3190				
Resident Tax Penalty	#3190				
TOTA DEBITS		\$ 7,750.00			

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
2008				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest(including lien conversion)				
Penalties				
Excavation Tax @\$\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$750.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes	\$7000.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >			
TOTAL CREDITS	\$7750.00			

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in Property Taxes actually remitted to the Treasurer).

Now, Jeff Kennerson has been granted the abatement of \$750.00 on his taxes and as of the date of the approval of the abatement by the Board of Selectmen, Jeff has already paid in full the total tax bill of \$7,750.00. In this example the treasurer/bookkeeper would pay Jeff \$750.00 out of the overlay account established by **RSA 76:6** to answer any abatements made. There would be no postings to be made by the tax collector – **UNLESS** – personal preference has established that all abatements will be posted. In this case, the posting of the abatement will create a credit balance (overpayment) of \$750.00 which needs to be refunded in the tax collector's computer/books, a check written out of the appropriate property tax account and MS-61 entries as shown below:

TAX COLLECTOR'S REPORT					
For the Municipality of <u>West Georgetown</u> Year Ending <u>12/31/2009</u>					
DEBITS					
UNCOLLECTED TAXES - BEG. OF YEAR*		Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXXXX			
Resident Tax	#3180	XXXXXXXX			
Land Use Change	#3120	XXXXXXXX			
Yield Taxes	#3185	XXXXXXXX			
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189	XXXXXXXX			
Property Tax Credit Balance		< >			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110	\$ 7,750.00	FOR DRA USE ONLY		
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110	\$ 750.00			
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Interest-Late Tax	#3190				
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$ 8,500.00			

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
2008				
Property Taxes	\$7,750.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest(including lien conversion)				
Penalties				
Excavation Tax @\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes	\$750.00			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >			
TOTAL CREDITS	\$8,500.00			

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in Property Taxes actually remitted to the Treasurer).

CLEARING THE TAX LIEN FROM THE PROPERTY TAX COLUMN

There are two ways to move the executed tax lien amounts from the first pages of the MS-61 to the last page. The first way would be when the tax collector obtains a check from the municipality for the total amount of the tax lien. When this check is issued, the tax collector deposits it into the treasurer's account giving the treasurer/bookkeeper a remittance slip clearly showing the types of taxes, interest and costs as posted to the property/yard/Land Use Change and excavation tax accounts. On the MS-61 form, this is reported on page 2 as a property tax remittance for the principal amount of the various taxes and the interest and costs are posted accordingly. There should be no balances remaining for the levy year that was taken to tax lien.

When a check is not issued to the tax collector, an entry is made on the MS-61 form after the necessary postings have been made on the tax collector's warrants. This posting is done in the same manner as when a check has been issued except that the principal of the lien is posted to the line entitled "Conversion to lien" instead of the property tax line. Then on both pages 1 and 2 the interest and costs associated with the tax lien are added to the interest lines as both a debit and a credit.

The purpose of these entries are to remove the remaining unpaid property taxes from page 2 for the MS-61 form as uncollected and move them, together with their associated interest and cost amounts, to page 3 of the MS-61 as "Liens Executed During Fiscal Year".

TAX COLLECTOR'S REPORT
For the Municipality of West Georgetown Year Ending 12/31/2009

DEBITS

UNCOLLECTED TAXES - BEG. OF YEAR*		Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
			2008	2007	2006
Property Taxes	#3110	XXXXXXXX	\$55,000		
Resident Tax	#3180	XXXXXXXX			
Land Use Change	#3120	XXXXXXXX			
Yield Taxes	#3185	XXXXXXXX			
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189	XXXXXXXX			
Property Tax Credit Balance		< >			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110		FOR DRA USE ONLY		
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Interest-Late Tax	#3190		\$3,300		
Resident Tax Penalty	#3190				
TOTAL DEBITS			\$58,300		

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
2008				
Property Taxes		\$55,000.00		
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest(including lien conversion)		3,300.00		
Penalties				
Excavation Tax @\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >			
TOTAL CREDITS		\$58,300.00		

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in Property Taxes actually remitted to the Treasurer).

In the above illustration, the tax lien check is added to the payments received on property taxes to the date of the lien so it does not stand out on its own. The MS-61 form shows that those 2008 property taxes have been paid in full at end of the year.

TAX DEEDED PROPERTY

RSA 80:76 Tax Deed states in part that "I, the collector, after 2 years from the execution of the real estate tax lien, shall execute to the lien holder a deed of the land subject to the real estate tax lien and not redeemed."

"Notwithstanding the provisions of paragraph I, the collector shall not execute a deed of the real estate to a municipality when the governing body of the municipality has notified the collector that it shall not accept the deed because acceptance would subject the municipality to potential liability..."

§ 80:76. Tax Deed.

- I. The collector, after 2 years from the execution of the real estate tax lien, shall execute to the lien holder a deed of the land subject to the real estate tax lien and not redeemed. The deed shall be substantially as follows:

Know all men by these presents, That I, _____, collector of taxes for the Town of _____, in the County of _____ and State of New Hampshire, for the year 20 _____, by the authority in me vested by the laws of the state, and in consideration of _____ to me paid by _____, do hereby sell and convey to _____, the said _____, (here describe the land sold), to have and to hold the said premises with the appurtenances to _____, forever. And I do hereby covenant with said _____, that in making this conveyance I have in all things complied with the law, and that I have a good right, so far as the right may depend upon the regularity of my own proceedings, to sell and convey the same in manner aforesaid. In witness whereof I have hereunto set my hand and seal the _____ day of _____, _____.

State of New Hampshire, County of _____, Date _____

Personally appearing (tax collector) above named acknowledged the foregoing instrument to be his/her voluntary act and deed before me

Notary Public/Justice of the Peace

When a tax deed has been taken and recorded at the registry of deeds, the corresponding property taxes and associated tax liens are removed from the tax collector's records. This information for the property subject to resale by the town, should be given to the town accountant or bookkeeper so that it can be reported on the town's financial statements and tracked until it is sold.

When removing the tax deeded property from the tax collector's records, you must remember to remove all of the uncollected/unredeemed taxes for all tax levies. The tax deed was taken for

the whole property and not only on the individual tax levy that caused the property to go to tax deed. It is very important to note that when the tax deeded property is removed from the tax collector's records, an abatement slip is NOT obtained as a way of clearing the deeded property. Most computer software programs have a method for removing these properties. If doing this process manually, simply making a journal entry is all that is required. Be sure to share this information with your accountant/bookkeeper if they track balances left to collect!

The following information will be used to illustrate how to record the tax deeded amounts on the MS-61:

Robert & Carmen Baroody	
2009 Property Taxes	\$1,250.00
2008 Tax Lien	\$1,830.00
2007 Tax Lien	<u>\$1,900.00</u>

Total Deeded Taxes	\$4,980.00
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Michael & Thelma Wilkins	
2009 Property Taxes	\$ 950.00
2008 Tax Lien	\$1,100.00
2007 Tax Lien	\$1,150.00
2006 Tax Lien	<u>\$ 700.00</u>

Total Deeded Taxes	\$3,900.00
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Total Tax Deeded Property by Levy	
2009 Property Taxes	\$2,200.00
2008 Tax Lien	\$2,930.00
2007 Tax Lien	\$3,050.00
2006 Tax Lien	<u>\$ 700.00</u>

Total Deeded Taxes	\$8,880.00
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Posting the tax deeded taxes to the "Current Levy Deeded" and "Liens Deeded to Municipality" will clear out those taxes that have been committed in the current year and balances that remain in the beginning unredeemed balances for the appropriate levy years as follows:

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

CREDITS

REMITTED TO TREASURER	Levy for Current Year 2009	PRIOR LEVIES (Please Specify Years)		
2008				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Interest(including lien conversion)				
Penalties				
Excavation Tax @\$.02/yd				
Utility Charges				
Conversion to Lien(principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED		\$2,200.00		
UNCOLLECTED TAXES - END OF YEAR #1080				
Property Taxes				
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @\$.02/yd				
Utility Charges				
Property Tax Credit Balance*	< >			
TOTAL CREDITS		\$2,200.00		

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in Property Taxes actually remitted to the Treasurer).

TAX COLLECTOR'S REPORT

For the Municipality of West Georgetown Year Ending 12/31/2009

DEBITS

	LAST YEARS LEVY 2008	PRIOR LEVIES (Please Specify Years)		
		2007	2006-Prior	
Unredeemed liens balance at beg. of Fiscal Year	\$2,930.00	\$3,050.00	\$700.00	
Liens executed during Fiscal Year				
Interest & costs collected(AFTER LIEN EXECUTION)				
TOTAL DEBITS	\$2,930.00	\$3,050.00	\$700.00	

CREDITS

		LAST YEARS LEVY 2008	PRIOR LEVIES (Please Specify Years)		
			2007	2006-Prior	
REMITTED TO TREASURER					
REDEMPTIONS					
Interest & costs collected	#3190				
Interest & costs collected(AFTER LIEN EXECUTION)					
ABATEMENTS OF UNREDEEMED TAXES					
Liens Deeded to Municipality		\$2,930.00	\$3,050.00	\$700.00	
Unredeemed Lien balances	#1110				
End of Year					
TOTAL CREDITS		\$ 2,930.00	\$3,050.00	\$700.00	

Does your municipality commit taxes on a semi-annual basis(RSA 76:15-a)? _____

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTORS SIGNATURE _____ DATE _____

ADJUSTMENTS

Many of the software packages used today for tax collection have a function available to the tax collector for "Adjustments". This function should only be used to reclassify a posting from one property owner to another or from one levy to another, and, in some instances for handling bounced checks. When moving a posting from one levy to another, be sure to notify your treasurer/bookkeeper that money you have remitted to them as one levy is now being moved to another.

It is important that when this function is used, it is for the purpose for which it was intended. This means that, at year-end any transactions posted through this function should net to zero. Another way to say this is that for every debit adjustment there **MUST** be credit adjustments of the same amount. Do not adjust tax amounts warranted to you to collect because exemptions or tax credits were left off. This requires either an abatement or abatement refund as discussed earlier. Your tax warrant ***IS*** your obligation to collect. The only money you do not collect is the amounts that are abated by the assessors/selectmen.

EXHIBIT

BLANK SAMPLE MS-61 FORMS

TAX COLLECTOR'S REPORT

For the Municipality of _____ Year Ending _____

DEBITS

UNCOLLECTED TAXES - BEG. OF YEAR*		Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
Property Taxes	#3110	XXXXXXXX			
Resident Tax	#3180	XXXXXXXX			
Land Use Change	#3120	XXXXXXXX			
Yield Taxes	#3185	XXXXXXXX			
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189	XXXXXXXX			
Property Tax Credit Balance		< >			
TAXES COMMITTED THIS YEAR					
Property Taxes	#3110		FOR DRA USE ONLY		
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Utility Charges	#3189				
OVERPAYMENT REFUNDS					
Property Taxes	#3110				
Resident Tax	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @.02/yd	#3187				
Interest-Late Tax	#3190				
Resident Tax Penalty	#3190				
TOTAL DEBITS					

*This amount should be the same as the last year's ending balance. If not, please explain. ** Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a. The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

TAX COLLECTOR'S REPORT

For the Municipality of _____ Year Ending _____

CREDITS

REMITTED TO TREASURER	Levy for this Year 2009	PRIOR LEVIES (Please Specify Years)		
		2008		
Property Taxes				
Resident Tax				
Land Use Change				
Yield Taxes				
Interest (include lien conversion)				
Penalties				
Excavation Tax @.02/yd				
Utility Charges				
Conversion to lien (principal only)				
DISCOUNTS ALLOWED				
ABATEMENTS MADE				
Property Taxes				
Resident Tax				
Land Use Change				
Yield Taxes				
Excavation Tax @.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				
UNCOLLECTED TAXES = END OF YEAR #1080				
Property Taxes				
Property Tax Credit Balance	< >			
Land Use Change				
Yield Taxes				
Excavation Tax @.02/yd				
Utility Charges				
TOTAL CREDITS	\$			

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a. (Be sure to include a positive amount in the Property Taxes actually remitted to the Treasurer).

TAX COLLECTOR'S REPORT
For the Municipality of _____ Year Ending _____

DEBITS

	LAST YEARS LEVY	PRIOR LEVIES (Please Specify Years)		
Unredeemed liens balance at beg. of Fiscal Year				
Liens executed during Fiscal Year				
Interest & costs collected(AFTER LIEN EXECUTION)				
TOTAL DEBITS				

CREDITS

REMITTED TO TREASURER		LAST YEARS LEVY	PRIOR LEVIES (Please Specify Years)		
REDEMPTIONS					
Interest & costs collected	#3190				
Interest & costs collected(AFTER LIEN EXECUTION)					
ABATEMENTS OF UNREDEEMED TAXES					
Liens Deeded to Municipality					
Unredeemed Lien balances	#1110				
End of Year					
TOTAL CREDITS		\$ -			

Does your municipality commit taxes on a semi-annual basis(RSA 76:15-a)? _____

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTORS SIGNATURE _____ DATE _____

NEW HAMPSHIRE TAX COLLECTORS' ASSOCIATION
TAX LIEN PROCEDURE
SCHEDULE OF FEES AND COSTS

IN FOLLOWING THE TAX LIEN PROCEDURE FOR NON-PAYMENT OF REAL ESTATE TAXES, THERE ARE CERTAIN CHARGES FIXED BY STATE LAW AND OTHER COSTS THAT ARE GOVERNED BY LOCAL CONDITIONS. IN THE LATTER RESPECT, THE VARIATION IS SO SMALL BETWEEN TOWNS THAT THE FOLLOWING SCHEDULE MAY BE ADOPTED AS A STANDARD.

	1 ST PARCEL OF REAL ESTATE	2 ND OR SUBSEQUENT PARCEL
<u>NOTICE OF IMPENDING TAX LIEN:</u>		
COLLECTOR'S FEE FOR NOTICE OF THE IMPENDING TAX LIEN AGAINST DELINQUENT TAXPAYER COVERING ALL UNPAID TAXES LISTED UNDER HIS NAME (RSA 80:81, I-a)	\$10.00	\$0.00
COLLECTOR'S FEE FOR EACH PARCEL LISTED ON THE IMPENDING TAX LIEN (RSA 80:81, I-b)	2.00	<u>2.00</u>
SENDING ABOVE NOTICE BY CERTIFIED MAIL RETURN RECEIPT REQUESTED (RSA 80:60, RSA 80:81, II)	5.54*	
INCIDENTAL EXPENSE: PRINTED FORMS, SERVICE ETC. PRO RATA COST PER DELINQUENT TAXPAYER (RSA 80:81, II)	.46*	
TOTAL COSTS AND FEES FOR NOTICE OF IMPENDING TAX LIEN	<u>\$18.00</u>	<u>\$2.00</u>

PLEASE NOTE: THE ABOVE FEE SHOULD APPEAR ON THE NOTICE OF IMPENDING TAX LIEN.

EXECUTING REAL ESTATE TAX LIEN:

COLLECTOR'S FEE FOR EXECUTING THE REAL ESTATE TAX LIEN AGAINST EACH DELINQUENT TAXPAYER (RSA 80:81, I-c)	\$10.00	
COLLECTOR'S FEE FOR EXECUTING THE TAX LIEN AGAINST EACH PARCEL (RSA 80:82, I-d)	2.00	\$2.00
COLLECTOR'S FEE FOR NOTICE TO THE REGISTER OF DEEDS OF REDEMPTION OR DISCHARGE OF THE LIEN AFTER EXECUTION (RSA 80:81, I-e)	2.00	2.00
REGISTER OF DEEDS FEE FOR RECORDING AND INDEXING A REPORT OF OF EXECUTION OF TAX LIEN, EACH PARCEL (RSA 80:82, I-b)	2.00	2.00
REGISTER OF DEEDS FEE FOR RECORDING AND INDEXING A REPORT REDEMPTION OR DISCHARGE OF LIEN EACH PARCEL (RSA 80:82, I-a)	2.00	2.00
INCIDENTAL EXPENSE: PRO RATA AS BEFORE (RSA 80:81, II)	.50	
TOTAL COSTS AND FEES FOR EXECUTING REAL ESTATE TAX LIEN	<u>\$18.50</u>	<u>\$8.00</u>
TOTAL COSTS AND FEES FOR NOTICE AND EXECUTION OF REAL ESTATE TAX LIEN	<u>\$36.50</u>	<u>\$10.00</u>

PLEASE NOTE: THE ABOVE FEE IS THE AMOUNT CHARGED TO THOSE ACCOUNTS THAT GO TO TAX LIEN.

IDENTIFYING MORTGAGEES:

IN ORDER TO MEET THE REQUIREMENTS OF NOTIFICATION TO ALL MORTGAGEES, THE LIENHOLDER MUST FIRST SEARCH THE REGISTRY OF DEEDS RECORDS TO DETERMINE IF MORTGAGES EXIST ON ALL PROPERTY LISTED ON THE EXECUTION OF TAX LIEN DOCUMENT. SAID EXPENSES FOR THE SEARCH SHALL BE TOTALLED AND DIVIDED PRO RATA AMONG THE DELINQUENT ACCOUNTS (RSA 80:67) (ESTIMATED EXPENSE)	\$10.00
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NOTICE TO MORTGAGEE:

THE MUNICIPALITY, COUNTY, OR STATE AS LIENHOLDER, WITHIN 45 DAYS FROM THE DATE OF EXECUTION OF THE LIEN SHALL IDENTIFY AND NOTIFY ALL PERSONS HOLDING MORTGAGES (RSA 80:65). THE NOTICE SHALL BE IN WRITING, AND A COPY SHALL BE GIVEN TO EACH MORTGAGEE AS RECORDED AT THE REGISTRY OF DEEDS IN HAND, OR LEFT AT HIS USUAL PLACE OF ABODE, OR SENT BY REGISTERED MAIL TO HIS LAST KNOWN POST OFFICE ADDRESS (RSA 80:66). EXPENSES SO INCURRED BECOME A PART OF THE TAX LIEN CHARGES AND MUST BE PAID TO THE COLLECTOR WHEN REDEMPTION IS MADE (RSA 80:67). FEE FOR NOTIFYING MORTGAGEE FOR EACH NOTICE OR EACH NAME ON A LISTING SENT OR GIVEN (RSA 80:67).	\$10.00
NOTICE TO BE SENT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED OR MILEAGE EACH WAY AT \$.25 PER MILE TO SERVICE NOTICE (RSA 80:67). USE OF CERTIFIED MAIL IS RECOMMENDED RATHER THAN MILEAGE.	5.54*
COST OF PRINTED NOTICE, ETC.	.46*
TOTAL COST OF NOTICE	<u>16.00</u>
TOTAL COSTS FOR IDENTIFYING AND NOTIFYING MORTGAGEE	<u>\$26.00</u>

SCHEDULE OF FEES AND COSTS CONTINUED

SUBSEQUENT TAX PAYMENT:

FOR TOWNS/CITIES WHO UTILIZE THE SUBSEQUENT TAX PAYMENT, PLEASE REFER TO RSA 80:75,I, AND II.

NOTICE TO CURRENT OWNER OF IMPENDING TAX DEED:

AT LEAST 30 DAYS PRIOR TO EXECUTING THE DEED UNDER RSA 80:76, THE TAX COLLECTOR SHALL NOTIFY THE CURRENT OWNER OF THE PROPERTY OR HIS REPRESENTATIVE OR EXECUTOR BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED OF THE IMPENDING DEEDING (RSA 80:77)

COLLECTOR'S FEE	\$10.00
NOTICE TO BE SENT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED	5.54*
COST OF PRINTED NOTICE	.46*

TOTAL COST OF PRINTED NOTICE TO OWNER	<u>\$16.00</u>
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IDENTIFYING MORTGAGEES:

IN ORDER TO MEET THE REQUIREMENT OF NOTIFICATION TO ALL MORTGAGEES, THE LIENHOLDER MUST FIRST SEARCH THE REGISTRY OF DEEDS RECORDS TO DETERMINE IF MORTGAGES EXIST ON ALL PROPERTY LISTED ON THE EXECUTION OF THE TAX LIEN DOCUMENT. SAID EXPENSES FOR THE SEARCH SHALL BE TOTALLED AND DIVIDED PRO RATA AMONG THE DELINQUENT ACCOUNTS (RSA 80:67 & RSA 80:77-a) (ESTIMATED AMOUNT)

\$10.00

NOTICE TO MORTGAGEES OF IMPENDING TAX DEED:

AT LEAST 30 DAYS PRIOR TO EXECUTING THE DEED UNDER RSA 86:76, THE TAX COLLECTOR SHALL NOTIFY EACH PERSON HOLDING A MORTGAGE UPON SUCH PROPERTY, BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, OF THE IMPENDING DEEDING. (RSA 80:77-a)

COLLECTOR'S FEE	\$10.00
NOTICE TO BE SENT BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED	5.54*
COST OF PRINTED NOTICE	.46*
COST OF NOTICE TO MORTGAGEE	<u>\$16.00</u>

TOTAL COST OF IDENTIFYING AND NOTIFYING MORTGAGEE	<u>\$26.00</u>
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REDEMPTION:

IN ACCORDANCE WITH RSA 80:69, ALL PAYMENTS MUST BE PAID TO THE COLLECTOR. INTEREST AT 18% PER ANNUM UPON THE WHOLE AMOUNT OF THE RECORDED LIEN FROM THE DATE OF THE EXECUTION TO THE TIME OF PAYMENT IN FULL, EXCEPT THAT IN THE CASE OF PARTIAL PAYMENTS IN REDEMPTION MADE UNDER RSA 80:71, THE INTEREST SHALL BE COMPUTED ON THE UNPAID BALANCE. THE COSTS OF IDENTIFYING MORTGAGEES, NOTICE TO MORTGAGEE, SUBSEQUENT TAX PAYMENT AND NOTICE TO CURRENT OWNER OF IMPENDING TAX DEED ARE NOT SUBJECT TO INTEREST AS RSA 80:69 PROVIDES FOR THE 18% INTEREST TO BE COMPUTED ON THE RECORDED LIEN.

TAX COLLECTOR'S DEED:

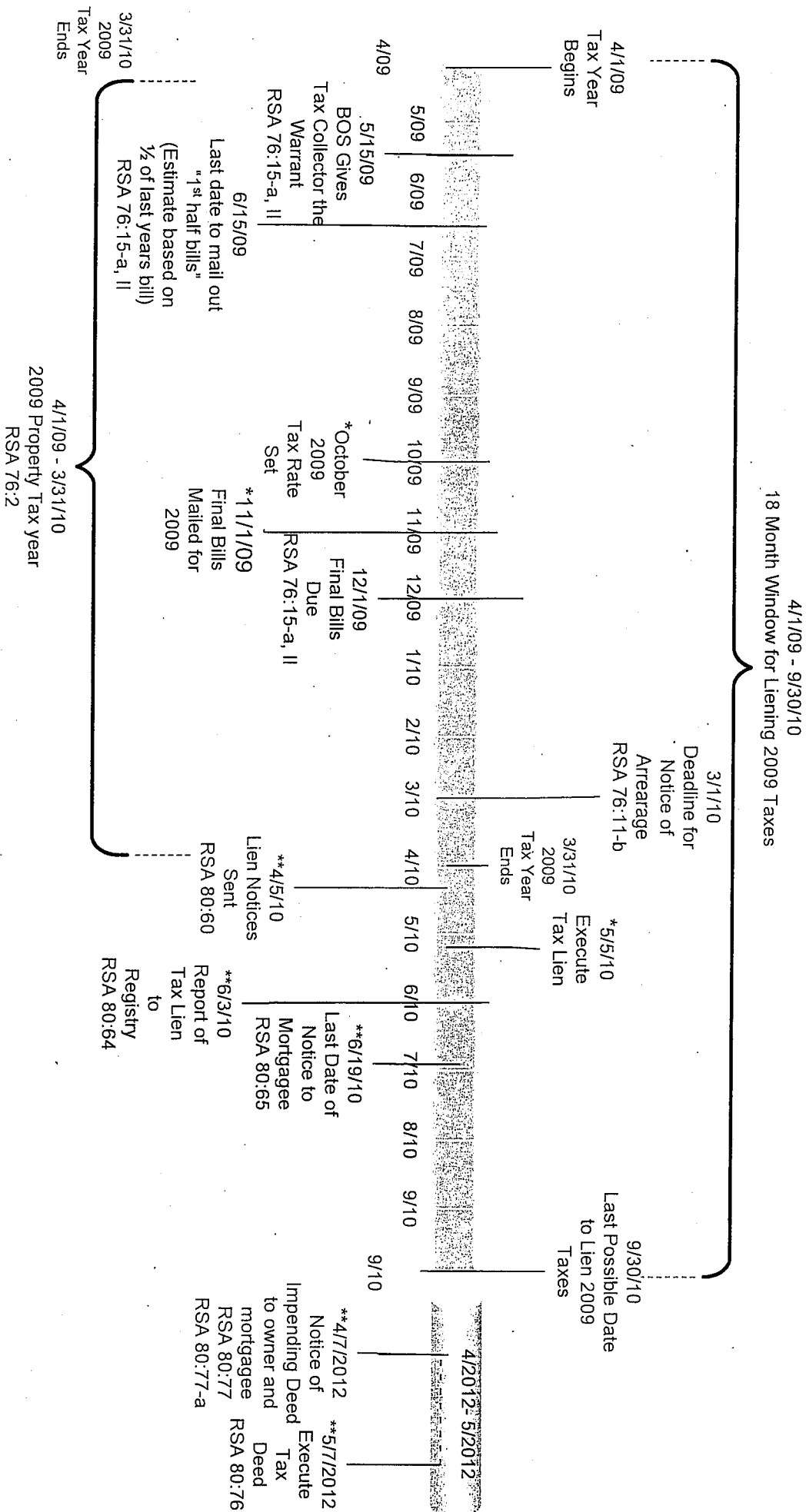
COLLECTOR'S FEE FOR EACH DEED MADE, RECORDED AND DELIVERED TO THE LIENHOLDER (RSA 80:81,I-f)	<u>\$10.00</u>
(plus the recording fees)	

REGISTERED MAIL:

IN CONNECTION WITH THE VARIOUS REQUIREMENTS FOR NOTICE BY MAIL, THE FEE FOR REGISTERED MAIL WITH RETURN RECEIPT IS:	<u>\$13.34</u>
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CHANGES ARE INDICATED BY AN ASTERIX
 *REVISED FOR POSTAGE CHANGE AS OF 05/11/2009

SAMPLE TIME LINE FOR 2009 TAX LEVY



* Dates selected as examples only
** Contingent on May 5, 2010 Tax Lien date

March 2010

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	1 Remit report to Treasurer MS-61 due DRA (calendar year)	2 Mortgage research properties to be deeded	3 Send BOS list of impending deeds	4	5 Deposit (or more often RSA 41:35)	6
7	8 Remit report to Treasurer	9 Town Meeting	10	11 Send notice of impending deed to mortgages '07 levy (RSA 80:77-a) and current owner(RSA 80:77)	12 Deposit (or more often RSA 41:35)	13
14	15 Remit report to Treasurer	16	17	18	19 Deposit (or more often RSA 41:35)	20
21	22 Remit report to Treasurer	23 New Tax Collector Workshop	24	25 New Tax Collector Workshop	26 Deposit (or more often RSA 41:35)	27 Spring Workshop Marlborough
28	29 Remit report to Treasurer	30	31 Last day to mail prior yr bills RSA 76:14 End of 09 assess yr RSA 76:2			

April

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
				1 2010 Tax year begins. Clerks-did you send signed minutes to the DRA?	2 Deposit (or more often RSA 41:35)	3
4 Easter	5 Remit report to Treasurer Send notice of impending lien 09 levy. RSA 80:60	6	7	8	9 Deposit (or more often RSA 41:35)	10
11	12 Remit report to Treasurer Deed 07 lien to town RSA 80:76	13 Spring Workshop-Concord	14	15	16 Deposit (or more often RSA 41:35)	17
18	19 Remit report to Treasurer	20	21 Spring Workshop-Littleton	22 BOS refund partial payments on tax deeded property RSA 80:71	23 Deposit (or more often RSA 41:35)	24
25	26 Remit report to Treasurer	27 Spring Workshop-Hampton	28	29	30 Deposit (or more often RSA 41:35) Do internal MS-61	

2010

May

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
						1 First day to apply for Low & Moderate Tax Relief
2	3 Remit report to Treasurer	4	5 Execute Tax Lien	6 Affidavit of lien to Munic. RSA 80:61	7 Deposit (or more often RSA 41:35) Start research for lien notices to mortgagees	8
9	10 Remit report to Treasurer	11 Prepare for June billing	12	13	14 Deposit (or more often RSA 41:35)	15 Deadline for semi-annual warrant 2010 taxes RSA 76:15-a
16	17 Remit report to Treasurer	18	19	20 Mail lien notices to mortgagees RSA 80:65	21 Deposit (or more often RSA 41:35)	22
23	24 Remit report to Treasurer	25	26	27	28 Deposit (or more often RSA 41:35) Do internal MS-61	29
30	31 Memorial Day					

2010

June

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
		1 Remit report to Treasurer	2	3 Report of lien to Register of Deeds RSA 80:64	4 Deposit (or more often RSA 41:35)	5
6	7 Remit report to Treasurer	8	9	10	11 Deposit (or more often RSA 41:35)	12
13	14 Remit report to Treasurer	15 Deadline to mail 1 st semi- ann. bill RSA 76:15-a	16	17	18 Deposit (or more often RSA 41:35)	19 Mail lien notices to mortgagees RSA 80:65
20	21 Remit report to Treasurer	22	23	24	25 Deposit (or more often RSA 41:35)	26
27	28 Remit report to Treasurer	29	30 Do internal MS-61 End of Optional FY final deposit (or by July 1)	Last day to apply for Low & Moderate Tax Relief 		

2010

July

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
				1 Tax bills due RSA 76:15-a, II (or 30 days after mailed) See also, RSA 80:55, III	2 Deposit (or more often RSA 41:35) Interest begins on 1 st billing RSA 76:13	3 Prepare for FY Audit Optional FY start MS-61
4 Independence Day	5 Remit report to Treasurer	6	7	8	9 Deposit (or more often RSA 41:35)	10 Last day for FY deposits
11	12 Remit report to Treasurer	13	14	15	16 Deposit (or more often RSA 41:35)	17
18	19 Remit report to Treasurer	20	21	22	23 Deposit (or more often RSA 41:35)	24
25	26 Remit report to Treasurer	27	28	29	30 Deposit (or more often RSA 41:35) Do internal MS-61	31

2010

August

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
1	2 Remit report to Treasurer	3	4	5	6 Deposit (or more often RSA 41:35)	7
8	9 Remit report to Treasurer	10	11	12	13 Deposit (or more often RSA 41:35)	14
NHTCA and NHCTCA Joint Certification Program August 9-13						
15	16 Remit report to Treasurer	17	18	19	20 Deposit (or more often RSA 41:35)	21
22	23 Remit report to Treasurer	24	25	26	27 Deposit (or more often RSA 41:35)	28
29	30 Remit report to Treasurer	31 Do internal MS-61 Last possible day for notice of lien 09 taxes RSA 80:60				

2010

September

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1 MS-61 due to DRA (FY towns ending June 30)	2 Prepare for final 2010 tax bill Order billing supplies RSA 76:11-a	3 Deposit (or more often RSA 41:35)	4
5	6 Labor Day	7 Remit report to Treasurer	8	9	10 Deposit (or more often RSA 41:35)	11
12	13	14 Remit report to Treasurer	15	16	17 Deposit (or more often RSA 41:35)	18
19	20	21 Remit report to Treasurer	22	23	24 Deposit (or more often RSA 41:35)	25
			Sheraton Harborside-Portsmouth			
26	27	28 Remit report to Treasurer	29	30 Do internal MS-61 Last Possible lien execution day 09 levy RSA 80:19		

2010

October

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
					1 Deposit (or more often RSA 41:35) Last possible day for affidavit of lien to BOS	2
3	4 Start Mortgagee search for lien properties if 9/30 lien date.	5 Remit report to Treasurer	6	7	8 Deposit (or more often RSA 41:35)	9
10	11 Columbus Day	12 Remit report to Treasurer	13	14	15 Deposit (or more often RSA 41:35)	16
17	18	19 Remit report to Treasurer	20	21	22 Deposit (or more often RSA 41:35)	23
24	25	26 Remit report to Treasurer	27	28	29 Deposit (or more often RSA 41:35) Do internal MS-61	30 Last day for lien report to Register of Deeds
31						

2010

November

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
	1 Remit report to Treasurer	2	3	4	5 Deposit (or more often RSA 41:35)	6
7	8 Remit report to Treasurer	9	10	11 Veteran's Day	12 Deposit (or more often RSA 41:35)	13 Last possible day for notice to mortgagees 09 levy if tax lien executed on Sept 30. RSA 80:65
14	15 Remit report to Treasurer	16	17	18	19 Deposit (or more often RSA 41:35)	20
21	22 Remit report to Treasurer	23	24	25 Thanksgiving	26 Deposit (or more often RSA 41:35)	27
28	29 Remit report to Treasurer	30 Do internal MS-61				

2010

December

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
			1 2010 Tax bills due (or 30 days from mailing) Also see RSA 80:55,III	2	3 Deposit (or more often RSA 41:35)	4
5	6 Remit report to Treasurer	7	8	9	10 Deposit (or more often RSA 41:35)	11
12	13 Remit report to Treasurer	14	15	16	17 Deposit (or more often RSA 41:35)	18
19	20 Remit report to Treasurer	21	22	23	24 Deposit (or more often RSA 41:35)	25 Christmas
26	27 Remit report to Treasurer	28	29	30	31 Deposit (or more often RSA 41:35) Do internal MS-61	End of FY final deposit or by Jan 10 ←

2010

January

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
						1 New Years Day
2	3 Remit report to Treasurer Is 2010 MS-61 done? (Calendar Year)	4 Prepare for calendar year audit	5	6	7 Deposit (or more often RSA 41:35)	8
9	10 Remit report to Treasurer Last day of 2010 deposits	11	12 Start notices of arrearage RSA 76:11-b	13	14 Deposit (or more often RSA 41:35)	15
16	17 Civil Rights Day	18 Remit report to Treasurer	19	20	21 Deposit (or more often RSA 41:35)	22
23	24 Remit report to Treasurer	25	26	27	28 Deposit (or more often RSA 41:35)	29
30	31 Remit report to Treasurer Do internal MS-61					

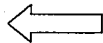
2011

February

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
		1	2	3	4 Deposit (or more often RSA 41:35)	5
6	7 Remit report to Treasurer	8	9 Notice of arrearage within 90 days of 2010 due date RSA 76:11-b	10	11 Deposit (or more often RSA 41:35)	12
13	14 Remit report to Treasurer	15	16 Prepare for tax deed 08 levy	17	18 Deposit (or more often RSA 41:35)	19
20	21 President's Day	22 Remit report to Treasurer	23	24 Did arrearage notices go out? RSA 76:11-b	25 Deposit (or more often RSA 41:35)	26
27	28 Remit report to Treasurer Do internal MS-61					

2011

March

<i>Sun</i>	<i>Mon</i>	<i>Tue</i>	<i>Wed</i>	<i>Thu</i>	<i>Fri</i>	<i>Sat</i>
		1 MS-61 due DRA (calendar year)	2 Mortgage research properties to be deeded	3 Send BOS list of impending deeds	4 Deposit (or more often RSA 41:35)	5
6	7 Remit report to Treasurer	8	9	10 Send notice of impending deed to mortgagees '08 levy (RSA 80:77-a) and current owner (RSA 80:77)	11 Deposit (or more often RSA 41:35)	12
13	14 Remit report to Treasurer	15	16	17	18 Deposit (or more often RSA 41:35)	19
20	21 Remit report to Treasurer	22	23	24	25 Deposit (or more often RSA 41:35)	26
27	28 Remit report to Treasurer	29	30	31 Do internal MS-61 End of 2010 assess yr RSA 76:2	Last day to mail prior yr bills RSA 76:14 	

2011

